



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

ROBERT J. KLEINE
STATE TREASURER

DATE: April 27, 2010
TO: Interested Parties
FROM: Kelli Sobel, Executive Director State Tax Commission
SUBJECT: Conditional and Provisional Certification

MCL 211.10d currently provides for a conditional 6-month certificate for newly elected Township Supervisors. MCL 211.10d provides:

2) The board may also grant a conditional 6-month certification to a newly elected assessing officer or an assessing officer appointed to fill an unexpired term if all of the following criteria are met:

(a) The newly elected or appointed assessing officer makes an application for certification with payment of the required filing fee.

(b) The governing body of the local assessing unit requests the board to conditionally certify the newly elected or appointed assessing officer.

(c) The newly elected or appointed assessing officer or the governing body submits a statement outlining the course of training he or she plans to pursue.

(d) The period of time for which the conditional certification is requested does not exceed 6 months after the date that he or she assumes office.

(3) Conditional certification shall not be granted for any assessment unit more than once in 4 years.

(4) Conditional certification under subsection (2) shall only be granted to a newly elected or appointed assessing officer in an assessment unit which does not exceed a total state equalized valuation of \$125,000,000.00.

(5) Upon presentation of evidence of the successful completion of the qualifications, the assessor shall be certified as qualified by the board.

The State Tax Commission at their meeting on April 26, 2010, adopted the following policy:

1. Conditional Certificates will continue to be issued in compliance with MCL 211.10d(2).
2. Individuals granted Conditional Certification will be placed in the next Michigan Certified Assessing Officers Class.

3. In order to sign an assessment roll following the 6 month conditional but before completion of the MCAO class, the STC authorizes the issuance of a Provisional Certified Assessing Officer Certificate (PCAO).
4. In order to receive the PCAO, an individual holding a Conditional Certification will have to successfully complete an exam. A study guide will be available free of charge. The exam will be offered free of charge.
5. The annual renewal fee for the PCAO will be \$100.
6. PCAO's are required to complete the same continuing education that is required of all other certified assessing officers.